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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER DISALLOWING  
AND EXPUNGING PROOFS OF CLAIM NUMBERS 9709 AND 16827  
(NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems, LLC ("DAS LLC") and Delphi Integrated Service Solutions, Inc. ("DISS"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and New York State Department of Taxation and Finance ("New York"), respectfully submit this Joint Stipulation And Agreed Order Disallowing And Expunging Proofs Of Claim Numbers 9709 And 16827 (New York State Department Of Taxation And Finance) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 18, 2006, New York filed proof of claim number 9709 against DISS, which asserts (i) a secured claim in the amount of \$1,341.53 and (ii) an unsecured non-priority claim in the amount of \$200.00 ("Claim 9709") arising from alleged tax liability for periods ending prior to the Petition Date.

WHEREAS, on August 24, 2007, the Debtors objected to Claim 9709 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151).

WHEREAS, on September 28, 2007, this Court entered the Order Pursuant To 11

U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject to Modification Identified In Twentieth Omnibus Claims Objection (Docket No. 9692) which, among other things, modified Claim 9709 such that Claim 9709 could only be asserted as a non-priority, general unsecured claim against the estate of DISS in an amount not to exceed \$1,541.53 and reserving the Debtors' rights to further object to Claim 9709.

WHEREAS, on October 2, 2008, New York filed proof of claim number 16827 against DAS LLC, which was styled as an "Administrative Expense Tax Liability" and which asserts (i) a prepetition claim in the amount of \$7,775,078.32 and (ii) an administrative claim in the amount of \$33.24 ("Claim 16827" and together with Claim 9709, the "Claims") arising from alleged tax liability for periods ending prior to and after the Petition Date.

WHEREAS, pursuant to this Joint Stipulation, DAS LLC, DISS, and New York acknowledge and agree that Claim 9709 and Claim 16827 shall be disallowed and expunged in their entirety with prejudice.

WHEREAS, DAS LLC and DISS are authorized to enter into this Joint Stipulation either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and New York stipulate and agree as follows:

1. Claim 9709 shall be disallowed and expunged in its entirety with prejudice.
2. Claim 16827 shall be disallowed and expunged in its entirety with prejudice.

So Ordered in New York, New York, this 29th day of January, 2009

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons

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